

**ACCOUNTING EXAMINING BOARD MEETING  
MINUTES  
JUNE 3, 2010**

**MEMBERS PRESENT:** Thomas Kilkenny, Steven Corbeille, Lucretia Mattson, Kim Tredinnick, Karla Blair, Glenn Michaelson and Marion Wozniak.

**STAFF PRESENT:** Angela Arrington, Bureau Director; Yolanda McGowan, Legal Counsel; Michelle Solem, Bureau Assistant; other DRL staff

**GUESTS:** Arland Stone, Wisconsin Accounting Association (WAA)

**CALL TO ORDER**

Chair Karla Blair called the meeting to order at 9:23 a.m. A quorum of 7 members was confirmed.

**APPROVAL OF AGENDA**

**Additions:**

- Add issue related to copied information included in application

**MOTION:** Marion Wozniak moved, seconded by Kim Tredinnick, to adopt the Agenda as amended. Motion carried unanimously.

**APPROVAL OF MINUTES OF MARCH 11, 2010**

**Changes:**

- Page 2 – Kim Tredinnick will be out of town for the April (not June) meeting
- Page 3 – Question 4 answer should read “The Board discussed this information and will respond that while we have not had anyone attend recent training the members that have previously attended said the training was excellent.
- Page 3 – Question 5 answer – the first sentence should read “The Board adopted the mutual recognition agreement today.”

**MOTION:** Kim Tredinnick moved, seconded by Tom Kilkenny, to approve the Minutes of December 10, 2009 as amended. Motion carried unanimously.

**Board Appointments:**

- Tom Kilkenny was appointed as the Credential, Exam and Education Liaison.

## **ADMINISTRATIVE REPORT**

Angela Arrington introduced herself as the new bureau director. She also reviewed the case advisor policy that was included in the agenda. Members expressed concern over members of the general public wanting to participate in the event of a live meeting. Ms. Arrington told the Board that, at this time, only members are able to participate via live meeting. The general public can still participate in the meeting in person at DRL as they have in the past. The Board asked the Department to consider allowing the general public to participate using live meeting as well.

Tom Kilkenny asked Yolanda McGowan about the next step in the Mutual Recognition Agreement. Ms. McGowan will review the document and work with Mr. Kilkenny to determine the course of action.

## **PRESENTATION OF PROPOSED STIPULATIONS BY DIVISION OF ENFORCEMENT OR ANY SUBMITTED AFTER PRINTING OF THE AGENDA**

None.

## **PEER REVIEW**

None.

## **DIVISION OF ENFORCEMENT**

None.

## **DISCUSSION OF NASBA'S ACCOUNTANCY LICENSEE DATABASE**

Ms. Arrington noted that she will continue to forward information related to the Board to the NASBA Accountancy Licensee Database. Mr. Kilkenny asked that this remain on the agenda to keep alive the discussion related to Wisconsin joining this database. He suggested that those going to the regional meeting connect with those leading the charge to find out more about this program. Ms. McGowan indicated that there are financial and staffing issues that have prohibited Wisconsin from joining the program but indicated that once we receive information from NASBA we could explore the possibilities.

## **NASBA FOCUS QUESTIONS**

Ms. McGowan indicated that no questions were received by the Board and it could be due to flooding and subsequent office closing at NASBA. Mr. Kilkenny indicated that Ms. Blair, as the chair, could complete the questions. If there are questions that would require Board input, Ms. Blair will forward to Ms. Arrington.

## **PRACTICE ISSUES**

Ms. Arrington shared the background of a correspondence received related to copied information in the credential packet. The Board took no action on this matter.

## **INFORMATIONAL ITEMS**

Ms. Blair indicated that she received communication from Claireen Herting asking for the Board's support for her bid to become Director-At-Large. After some discussion, it was decided that the Board members could support her on an individual level without passing a motion. Ms. McGowan also indicated that, as the Board delegate, Ms. Blair has the authority to endorse any candidate.

Kim Tredinnick reported that he recently attended AICPA Spring Council Meeting in San Diego. Steven Corbeille told the Board that he has been involved in the NASBA Committee Strategic Initiatives and the report from the committee will be presented at the Regional Conference. Mr. Kilkenny reported that he has been participating in NASBA Regulatory Response Committee conference calls.

## **TRAVEL**

Karla indicated that she has attended the AICPA sponsored program and found it to be very informative. They discussed changes to the national CPA exam that are planned to go into effect over the next 12 months. She noted that NASBA is striving to shorten the response time for grading the exams to 2-4 weeks. The exam will continue to test for entry level CPAs. There will be changes to the questions and the amount of time allowed for answering those questions. She will be sending a copy of the presentations to Ms. Arrington for distribution to the Board.

## **PUBLIC COMMENTS**

None.

## **RECESS TO CLOSED SESSION**

**MOTION:** Lucretia Mattson moved, seconded by Steven Corbielle, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.; consider closing disciplinary investigation with administrative warning (s. 19.85(1)(b), Stats. and 440.205, Stats., to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.; and, to confer with legal counsel (s. 19.85(1)(g), Stats.) Motion carried by roll call vote: Karla Blair-yes; Steven Corbeille-yes; Lucretia Mattson-yes; Thomas Kilkenny-yes; Kim Tredinnick-yes; Marion Wozniak-yes, Glenn Michaelsen - yes.

Open session recessed at 10:40 a.m.

*Steven Corbeille left the meeting at 11:00 a.m.*

### **RECONVENE TO OPEN SESSION**

**MOTION:** Thomas Kilkenny moved, seconded by Glenn Michaelson, to reconvene into open session at 11:47 a.m. Motion carried unanimously.

### **VOTING ON ITEMS DELIBERATED IN CLOSED SESSION**

#### **CASE CLOSINGS**

##### **09 ACC 007, 09 ACC 018 AND 10 ACC 001**

**MOTION:** Lucretia Mattson moved, seconded by Kim Tredinnick, to close case 09 ACC 007 for insufficient evidence, 09 ACC 018 for prosecutorial discretion (P5), and 10 ACC 001 for no violation. Motion carried unanimously.

#### **PROPOSED STIPULATION**

None.

#### **PROPOSED ADMINISTRATIVE WARNING**

##### **09 ACC 011 AND 09 ACC 013**

**MOTION:** Lucretia Mattson moved, seconded by Glenn Michaelson, to issue the Administrative Warning in the matter of 08 ACC 011 and 09 ACC 013. Motion carried unanimously.

#### **APPLICATION REVIEW**

##### **APPLICATIONS REVIEWED JUNE 3, 2010**

Applicants applied based on examination, transfer of credit from another state and endorsement of license from another state. The Board took the following action on applications.

## **APPROVED FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT**

**MOTION:** Glenn Michaelson moved, seconded by Kim Tredinnick, to approve the 40 applicants for registration as a Certified Public Accountant that were reviewed on June 3, 2010 as noted in the application files. Motion carried unanimously.

### ***APPLICATIONS REVIEWED JUNE 3, 2010***

Applicants applied based on examination, transfer of credit from another state and endorsement of license from another state. The Board took the following action on applications.

### ***FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT***

Approved –40

- |   |  |
|---|--|
| 1. BEHRING, BRANDON C   | 25. POEHLMAN, NICHOLAS J (contingent upon receipt of passing ethics exam score, updated 130) |
| 2. BELLFORD, BRIAN D  | 26. RAUDABAUGH, DREW W   |
| 3. BERGERON, DANIEL DAVID   | 27. RHODEE, KIMBERLY L (contingent upon receipt of passing ethics exam score)                |
| 4. BEUTHIN, ANGIE M   | 28. SAYLES, JANELLE M (contingent upon receipt of passing ethics exam score)                 |
| 5. BINDEL, ANDREW S   | 29. SOTER, NICOLE L  |
| 6. BOLTERMAN, GREGORY J   | 30. STARK, MICHELLE L  |
| 7. CAPELLA, DAVID J   | 31. STAUBER, SAMANTHA A (contingent upon receipt of balance due for ethics exam fee)         |
| 8. CIESLA, GEORGE E   | 32. TESSNER, MICHELE G   |
| 9. CONNER, LAURA E  | 33. TIMBLIN, JOSHUA J (contingent upon receipt of fee, passing ethics exam score)            |
| 10. EGAN, DANIEL T  | 34. WALDSCHMIDT, STEPHANIE A   |
| 11. EHNERT, JEFFREY M   | 35. WEBER, KAREN LYNNE   |
| 12. EMPEY, CARMAN A   | 36. WILCOX, KEITH S  |
| 13. FELBER, AMY E (contingent upon receipt of fee balance due, passing ethics exam score) | 37. WOLFF, JANEL M (contingent upon receipt of fee, passing ethics exam score)               |
| 14. GASSER, JACOB L   | 38. WOLLER, JOSEPH P   |
| 15. GOODWEILER, TROY J  | 39. ZIRBEL, MOLLIE M   |
| 16. HANSON, WADE T  | 40. ZWIEG, SHELLEY L   |
| 17. KAPLAN, CRAIG M   |  |
| 18. KINS, ANDREW D  |  |
| 19. KLEIN, ERIC D   |  |
| 20. LOGAN, ANDREW G   |  |
| 21. LOGAN, MARK DANIEL (contingent upon receipt of passing ethics exam score)             |  |
| 22. MILLER, HEATHER A   |  |
| 23. PETRIE, KURT T  |  |
| 24. PHILLIPS, MATTHEW TIMOTHY   |  |

Reviewed for education shortage, tabled for research and legal opinion – 1

1. EL AWAR, RAED F (contingent upon receipt of passing ethics exam score)

## **ADJOURNMENT**

**MOTION:** Tom Kilkenny moved, seconded by Kim Tredinnick, to adjourn the meeting at 11:56 a.m. Motion carried unanimously.

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**NEXT MEETING: SEPTEMBER 23, 2010**